

Retention and Classification Report

Agency: Carbon County (Utah). County Treasurer (238)

Carbon County Courthouse
120 East Main
Price, UT 84501
435-637-4700

Records Officer

03724	Cashbooks
26961	Tax Assessment Index
83871	Tax assessment rolls
03709	Tax sale records
03714	Tax sale records index
03721	Warrant registers

AGENCY: Carbon County (Utah). County Treasurer

SERIES: 3724

3

TITLE: Cashbooks

DATES: 1915-

ARRANGEMENT: Chronological

DESCRIPTION:

These reports provide a daily record of cash balances, receipts, and disbursements.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: //

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in State Records Center for 3 years and then destroy.

APPRAISAL:

PRIMARY CLASSIFICATION:

Public

AGENCY: Carbon County (Utah). County Treasurer

SERIES: 26961

3

TITLE: Tax Assessment Index

DATES: 2008-

ARRANGEMENT: Alphabetical by surname

DESCRIPTION:

This index is a listing of all property owners in the county and is used to access the final tax assessment rolls. The index includes the property owner's names and parcel numbers. This index is a listing of all property owners in the county. The index includes the property owner's name and reference number where listed in the tax roll.

RETENTION:

Retain permanently

DISPOSITION:

Retain in agency custody.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 18, Item 10.

AUTHORIZED: 09/16/2008

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office permanently.

Microfilm master: Retain in State Archives permanently with authority to weed.

Microfilm duplicate: Retain in Office permanently.

AGENCY: Carbon County (Utah). County Treasurer

SERIES: 26961

TITLE: Tax Assessment Index

(continued)

APPRAISAL:

Administrative Historical

PRIMARY CLASSIFICATION:

Public

AGENCY: Carbon County (Utah). County Treasurer

SERIES: 83871

4

TITLE: Tax assessment rolls

DATES: i 1898-

ARRANGEMENT: Chronological, thereunder numerical by serial number

DESCRIPTION:

These rolls are a record of annual assessments and the payments of property taxes. "By November 1, the county auditor must deliver the corrected assessment roll to the county treasurer, together with a signed statement" (UCA 59-2-326 (2003)). The rolls include date, location and description of property, total evaluation, assessed valuation, total exemptions, value as corrected, amount due, and amount paid.

RETENTION:

Retain permanent

DISPOSITION:

Retain in agency custody.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: 08/03/2009

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office permanently or until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm duplicate: Retain in Office permanently.

Microfilm master: Retain in State Archives permanently.

Microfiche duplicate: Retain in Office permanently.

Microfiche master: Retain in State Archives permanently.

AGENCY: Carbon County (Utah). County Treasurer

SERIES: 83871

TITLE: Tax assessment rolls

(continued)

Microfilm duplicate: Retain in State Archives permanently with authority to weed.

Digital image: Retain in Office permanently.

APPRAISAL:

Administrative Historical

Tax assessment rolls identify property owners and taxes due by year. They are important historical records of property values as well as a means of documenting the names of persons who lived in and owned property in the county.

PRIMARY CLASSIFICATION:

Public

AGENCY: Carbon County (Utah). County Treasurer

SERIES: 3709

4

TITLE: Tax sale records

DATES: i 1898-1900; 1923-1979; 1997-

ARRANGEMENT: Numerical according to book number, thereunder alphabetical by section.

DESCRIPTION:

This is the record of property sold for delinquent taxes by the county treasurer's office. Information includes name of person to who property was assessed; legal description of property; date of sale; volume and page where property was entered in the assessment roll; amounts of taxes and penalty attached; total amount due; amount due; name of person to whom property was sold; and date of redemption and name of redeemer, if redeemed, and redemption certificate number.

RETENTION:

Retain permanently.

DISPOSITION:

Retain in agency custody.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: 05/30/2008

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 5 years and then destroy.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

Microfiche master: Retain in State Archives permanently.

Microfiche duplicate: Retain in Office permanently.

AGENCY: Carbon County (Utah). County Treasurer

SERIES: 3709

TITLE: Tax sale records

(continued)

APPRAISAL:

Historical

These records document property ownership and are essential in protecting individuals rights.

PRIMARY CLASSIFICATION:

Public

AGENCY: Carbon County (Utah). County Treasurer

SERIES: 3714

3

TITLE: Tax sale records index

DATES: Unknown

ARRANGEMENT: Alphanumerical.

DESCRIPTION:

These are records required to be prepared by county treasurers as the "official record of delinquent taxes in the same order as property appears in the assessment rolls" (UCA 59-2-1338(1) (2003)). They are required to include the name of the person to whom property is assessed; description of the delinquent parcel, and a reference to the parcel, serial, or account number under which the property was listed in the assessment roll; the amount of delinquent taxes, penalties, and administrative costs; and the date of redemption and by whom the property is redeemed (UCA 59-2-1338 (2003)). The record shall provide space for "entering delinquent taxes assessed years against each parcel which remains unredeemed" (UCA 49-2-1338(2) (2003)).

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 14, Item 14.

AUTHORIZED: 05/18/2015

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in State Archives permanently with authority to weed.

APPRAISAL:

Historical

This index provides access to the Carbon County tax sale records.

AGENCY: Carbon County (Utah). County Treasurer

SERIES: 3714

TITLE: Tax sale records index

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Carbon County (Utah). County Treasurer

SERIES: 3721

3

TITLE: Warrant registers

DATES: 1894-1934

ARRANGEMENT: Alphanumerical

DESCRIPTION:

These registers are numerical listings of check numbers of all checks issued by county. They include vendor number, name, date of payment, invoice number, and/or purchase number, account debit, description of expenditure, and amount.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: //

FORMAT MANAGEMENT:

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Paper: Retain in State Records Center for 7 years and then destroy.

APPRAISAL:

PRIMARY CLASSIFICATION:

Public